UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/48/6 (Sect. 28)
17 September 1993

ORIGINAL: ENGLISH

Forty-eighth session

PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995*

PART X. STAFF ASSESSMENT

Section 28. *Staff assessment*

CONTENTS

Page

28. Staff assessment 2

* The present document contains section 28 of the proposed programme budget for the biennium 1994-1995. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Forty-eighth Session, Supplement No. 6* (A/48/6/Rev.1).

93-50753 (E) 041093 051093

SECTION 28. STAFF ASSESSMENT

	1992-1993 revised appropriation	*Biennialized base*	*Resource growth*		*Total before recosting*	*Recosting*	*1994-1995 estimates*
			Amount	*Percentage*			
Staff assessment	401 130.6	401 800.0	2 998.7	0.7	404 798.7	43 398.2	448 196.9

28.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post adjustment payments. To facilitate comparability with the work programme and budget proposals of other organizations of the United Nations system, the staff costs are shown net of staff assessment under the various sections of expenditure of the proposed programme budget. The difference between gross and net emoluments ($448,196,900) is requested as a global amount under the present section of expenditure. The same amount is also included in income section 1, Income from staff assessment.

28.2 Amounts withheld in the form of staff assessment are revenue to the organization, which, to the extent not otherwise disposed of by specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 A (X) of 15 December 1955.